

SECTION 686: CODE LISTINGS - OBJECT CODES

Definitions

Code

20XX Personal Services - Payroll

Includes salaries and wages (gross) paid to persons employed by the State. Services performed by individuals and firms other than employees are classified under 71XX.

28XX Personal Services Rendered by Individuals Under Contract in an Employer-Employee Relationship

Includes payments via the payroll system to individuals performing services under contract in an employer-employee relationship for employment tax purposes.

29XX Personal Services Rendered by Other Departments or Agencies (State Employees)

Includes payments made by one department or agency to another department or agency for personal services rendered by the latter.

30XX Operating Supplies

Includes articles and commodities that are consumed in operations within a relatively short period of time, such as: agricultural supplies; fuel, oil and lubricants; educational supplies; and medical hospital supplies.

31XX Repair and Maintenance Supplies

Includes all items of tangible personal property bought for use in connection with the upkeep of fixed assets.

32XX Office Supplies

Includes all classes of supplies required for office use. This classification covers charges for: letterheads, filing folders, adding machine paper, binders, carbon paper, clips, indexes, ink, desk pads, stencils, machine ribbons, rulers, printed forms, envelopes, pencils, pens, and other articles designed primarily for office use.

33XX Food Supplies

Includes items such as: food, food products, and beverages for human consumption.

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34XX Other Supplies

Includes charges for the acquisition of supplies not properly chargeable to any other supplies classification.

35XX Dues and Subscriptions

Includes charges for professional association dues whether for the department or authorized employees on its behalf, and subscriptions to newspapers, journals, and periodicals.

36XX Freight and Delivery Charges

Includes expenditures for freight service, express service, drayage and expenses for transportation of things, or incident to the transportation of things. Wherever possible, freight and delivery charges should be charged to the same classification as the cost of materials, supplies, and property to which such freight and delivery costs apply.

37XX Postage

Includes charges for postage stamps, stamped envelopes, stamped postal cards, postage meter settings and postal permit deposits, box rentals, and postal registry and insurance fees.

38XX Telephone and Telegraph

Includes charges for telephone rentals and tolls, telegraph, teletype, cable, radiogram, local telegraph messenger services, etc.

39XX Printing and Binding

Includes the cost of all printing, duplicating, engraving, binding and other expenses incident to publications issued by departments jobbed out to vendors. Office forms, accounting books, etc., are not to be charged here, but to the Office Supplies classification.

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40XX Advertising

Includes charges for commercial, legal, and promotional advertising or publication of official notices, such as dissolution notices, hearing notices, advertising for bids, etc.

41XX Car Mileage

Includes car mileage claims submitted by State employees, consultants under State service, and other individuals or firms under State service traveling on State business. Includes parking meter charges and monthly auto allowances.

42XX Transportation, Intra-State

Includes primarily inter-island air transportation expenses but may include intra-island transportation costs incurred by State employees, consultants under State service, and other individuals or firms under State service while away from official headquarters. Includes taxi fare to and from the airport. Bus tokens and other minor transportation costs are chargeable to the Other Travel classification.

43XX Subsistence Allowance, Intra-State

Includes all intra-state per diem allowances, direct payments for room and meals and incidental items such as telephone calls, nominal amounts for postage and urgently needed supplies or services incurred by State employees, consultants and others under State service. Significant expenditures not appropriately classified as travel or subsistence but itemized on travel vouchers must be assigned proper object codes. Includes airport parking charges (private auto).

44XX Transportation, Out-of-State

Includes all out-of-State transportation expenses incurred by State employees, consultants or other persons in the State's service while away from official headquarters.

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45XX Subsistence Allowance, Out-of-State

Includes all out-of-State per diem allowances, direct payments for room and meals and incidental items such as telephone calls, nominal amounts for postage and urgently needed supplies or services incurred by State employees, consultants and others under State service. Significant expenditures not appropriately classified as travel or subsistence but itemized on travel vouchers must be assigned proper object codes.

46XX Hire of Passenger Cars

Includes the cost of hiring passenger cars from outside sources for State employees, consultants or other persons in the State's service, such as rental of U-Drive cars.

47XX Motor Pool Cars

Includes charges for motor pool car use incurred by a State employee or other persons in the State's service.

48XX Other Travel

Includes all other travel charges not otherwise classified; for example, bus tokens.

50XX Electricity

Includes charges for electricity furnished by public utilities.

51XX Gas

Includes charges for gas power furnished by public utilities.

52XX Water

Includes charges for water furnished by public utilities.

53XX Sewer

Includes charges for sewer furnished by public utilities.

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54XX Other Utilities

Includes charges for all other utility services, not otherwise classified, such as garbage disposal charges.

55XX Rental of Land and Building

Includes charges for rental of land, building, office storage, garage or other building space.

56XX Rental of Equipment

Includes charges for rental of all equipment such as typewriters, data processing machines, adding or calculating machines, other office equipment, engineering equipment, etc.

57XX Other Rentals

Includes all rentals not otherwise classified. When renting a building or space in a building, utility charges are chargeable to this account if not included in the rent.

58XX Repairs and Maintenance

Includes charges for contractual and non-contractual repairs, alterations, and maintenance to equipment, buildings, grounds, motor vehicles and like items.

59XX Insurance

Includes charges incurred by the State for fire, liability, fidelity, and other insurance policies.

60XX Depreciation and Amortization

The systematic and rational allocation of the cost of depreciating assets in working capital and utility funds, or in other funds for which depreciation must be charged by legal requirements.

61XX Interest on Bonded Debt

Includes periodic interest payments on revenue bonds and general obligation bonds.

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62XX Other Interest Expense

Includes all other interest.

63XX Bond Issuance and Redemption Expense

Includes premiums, discounts and expenses on sale or redemption of revenue bonds and general obligation bonds.

64XX Intergovernmental Grants-in-Aid

Includes all payments in the form of subsidies and contributions to local political sub-units. Excludes loans and advances to local government which are receivables. Excludes public welfare payments which are shown under the Public Assistance classification.

65XX Other-Grants-In-Aid

Includes payments for all other form of subsidies and contributions.

66XX Public Assistance

Includes all payments to indigent or handicapped children and adults for assistance, support, medical care, equipment and training of the blind and public assistance recipients.

67XX Workers' Compensation Payments

Includes all payments of awards made to State employees by the Workers' Compensation Division on account of death, accident or injury incurred while on the job.

68XX Judgments and Claims

Includes all payments, except Workers' Compensation payments, on account of death, accident, injury to person, or damage to livestock and property for which the State was liable and for which an award was made by courts, boards or commissions. These expenditures are included under this caption since no tangible assets are acquired. Condemnation awards should be capitalized because they give rise to assets.

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69XX Unemployment Benefits Payments

Includes all payments to individuals under the provisions of the Hawaii Employment Security Laws.

70XX Retirement and Pension Cost

Includes payments for pensions to eligible patients and for contributions to the Counties and the State of Hawaii Employees' Retirement System to meet deficiencies in minimum benefit payments.

71XX Services on Fee Basis (Other than State Employees)

Includes services rendered to the State under agreement or contract by independent contractors or county personnel, the charges for which may be either a flat amount or an amount measured by a unit of services rendered. Also included are honorary payments customarily made in recognition of certain services rendered.

72XX Other Current Expenses

Include in this classification objects for current operating expenditures not provided for in any of the above-listed classifications.

73XX Interest on Delinquent Payments

Includes all expenditures for interest on delinquent payments subject to the provisions of Section 103-10, Hawaii Revised Statutes.

74XX Redistributed Current Expenses

Includes charges to reflect the redistribution for cost purposes of those accounts which were previously coded by objects and charged to the respective functional units (service centers and administrative units).

75XX Land and Land Improvements

Includes the purchase price of land, legal expenses, title fees, brokerage, condemnation awards, and other costs of acquisition, removal or re-location costs of buildings (less salvage), expenses of clearing and grading, and special assessments. Also includes betterment or modification, other than buildings or other structures, enhancing unimproved real property. Repair or maintenance work which merely tends to preserve or restore the original condition of the real property is not chargeable to this account.

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76XX Buildings

Real property, other than land and land improvements. Includes the cost of buildings, structures, additions and fixtures which are permanently attached, obtained through purchase, construction by contract, or construction by the governmental unit's own labor force. Includes also architects fees, engineering fees, legal expenses, brokerage fees, piping, wiring and all other expenditures required to put the long-life asset into usable condition. Construction expenditures are to be coded according to the natural classification under personal services and other current expenses. This classification is to be used when the work is completed and the building or other structure becomes usable.

77XX Machinery and Equipment

Includes the cost of the equipment and machinery, as well as certain additional charges that are incurred to place the asset in service, such as installation costs. Items include, but are not limited to, office furnishings and equipment, educational equipment, scientific equipment, motor vehicles and agricultural equipment.

78XX Other Capital Outlay

Includes all other capital outlays that are not provided for in the previous classifications.

79XX Construction in Progress

Includes costs of uncompleted construction projects. This classification is used only for financial statement purposes. Construction expenditures should be coded according to their natural classifications under Personal Services and Other Current Expenses.

80XX Payments for Debt Retirements

Includes all payments of principal for the retirement of State borrowings and all payments made to a sinking fund to meet conditions specified in the bond indenture.

82XX Payment for Loans

Includes all expenditures in the nature of payments for and repayments of loans.

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87XX Items for Resale or Reissue

Includes all items acquired for resale or reissue.

88XX Payments for Advances (Accounts Receivables)

Includes all payments in the nature of advances.

89XX Payment for Investments

Includes the purchase of all types of investments, such as real property, stocks, and bonds.

90XX Refunds

Includes all refunds of prior year receipts and refunds of tax receipts for which reserve funds have been established by Legislative authority.

92XX Agency and Clearing Accounts

Includes liquidation of State's liability for monies held as agent and charges of a temporary or indeterminate nature which are cleared or distributed to projects, appropriations or other accounts at a later date.

93XX Counterbalancing Payments

Includes payments made for accrued interest on investments purchased, also payments for return of accrued interest received on bonds sold.

99XX Transfers

Includes transfers between funds, transfers between appropriations, and transfers between departments.